

THE
INTERAGENCY
AUDITOR
TRAINING
CENTER
BULLETIN

FOR FISCAL YEAR 1976



**Interagency Auditor Training Center
Washington, D. C.**



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INTERAGENCY AUDITOR TRAINING CENTER

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INTERAGENCY AUDITOR TRAINING CENTER CREED

The students who come to the Center for training or those who write or telephone us are the important people in our work.

They are not dependent on us—we are dependent on them.

They are not an interruption of our work—they are the purpose of it. We are not doing them a favor by serving their training needs—rather they are doing us a favor by giving us the opportunity to do so.

Students who come to us are not outsiders to the Center—they are part of it, for we exist solely to serve their training needs.

Students are not cold statistics—they are flesh and blood human beings with feelings and emotions like our own. We would like to treat them as we would like to be treated.

The Department of Commerce, the Interagency Auditor Training Center, and I welcome their participation and sincerely hope that their association with the Center will always be pleasant, stimulating, and will enhance their personal and professional development. To this purpose, I am dedicated.

Howard H. Platt
Howard H. Platt
Director

INTERAGENCY AUDITOR TRAINING CENTER

Background

A. ESTABLISHING THE CENTER

One of the major problems that confronts a federal audit organization is the training and professional development of its audit staff.

Although some types of auditor training are available at various outside institutions, organizations and groups, it is entirely too fragmented to permit proper planning, and generally has not been fully responsive to the needs of the Federal auditor.

Larger audit organizations, such as the General Accounting Office, the U.S. Army Audit Agency, and the Defense Contract Audit Agency are currently providing their audit staff with formalized in-house training. However, the smaller audit organizations are unable to provide their staffs with similar training internally because of the resources required to conduct a formalized training program.

Accordingly, on December 5, 1967, under the leadership of the Department of Commerce, representatives of several of the smaller audit agencies met to discuss ways and means to solve their individual training problems. As a result of this meeting, it was unanimously agreed that the training needs of smaller organizations could best be met by a cooperative pooling of resources, in terms of funds for administering the program and in providing instructors to teach.

Therefore, it was proposed by representatives of eight Federal agencies that they join forces and develop and institute a joint training program to accommodate the training needs of all participating organizations. A prospectus was prepared for submission to the U.S. Civil Service Commission for approval since this agency is empowered to promote and coordinate interagency training among Federal agencies.

B. APPROVAL AND AUTHORITY

On May 13, 1968, the objectives of the Center were approved by the U.S. Civil Service Commission pursuant to the Government Employees Training Act of 1958 and Executive Order 11, 348,

dated April 20, 1967. Both of these directives encourage the establishment of interagency training as one of the most effective means of providing developmental opportunities to federal employees. The Commission requested that the training be made available to Government agencies and departments other than the sponsors. Accordingly, the Center actively solicits and encourages participation from all Federal Agencies. The Commission also requested that the training be given in strategic locations in addition to the Washington, D. C. area.

Also, on November 18, 1968, in a speech to the "Management Techniques for Auditors" class, the Honorable Frank H. Weitzel, then Assistant Comptroller General of the United States, said that he, the Comptroller General, and the entire U.S. General Accounting Office wholeheartedly endorse the objectives of the Center.

C. MISSION

The Interagency Auditor Training Center is the only Federal facility with the mission of conducting interagency training oriented to the specific needs of the Government auditor. The objective of the Center is to make available to all Government auditors a comprehensive training program in which they might participate without regard to size or audit training facilities of their own offices. This training program may be used by:

1. Audit offices which do not have a training program or in-house training facilities.
2. Audit offices which do have in-house training facilities.

Courses offered by the Center can give the first group a comprehensive training program and the courses can supplement and add variety to the audit training programs of the second group. The courses can bring about an exchange and cross-fertilization of ideas for both groups. The training program of the Center is a means to assist all audit offices to satisfy their training needs and discharge their responsibilities in consonance with the Government Training Act.

D. ORGANIZATION

The Center is organizationally located in the Office of the Assistant Secretary for Administration, Department of Commerce. It is managed by a Director who reports administratively to the Deputy Assistant Secretary for Administration and the Assistant Secretary for Administration.

Representatives of the fourteen sponsors act as a Board of Directors and meet with the Director to discuss broad policies and major problems as the need arises. The Director is Chairman.

The Director, representatives of the sponsoring offices, and other qualified personnel serve as instructors.

E. FUNDING

The Center is basically supported and sponsored by fourteen Federal agencies who annually contract to contribute funds in payment for anticipated enrollments. Such commitment of the sponsors covers the minimum operating expenses of the Center. Additional funds from nonsponsors permit improvement and expansion of the Center's capabilities.

F. TRAINING FACILITIES

In January 1971, the Center moved to new and larger quarters in the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland 20014, a suburb of Washington, D. C. For mailing purposes, however, we continue to use Washington, D. C. in our address.

The Center has two fully equipped classrooms, a student lounge and administrative offices on the sixth floor. The primary classroom (48' x 22') has seven windows with a view of the National Naval Medical Center and the National Institutes of Health. This location provides an atmosphere conducive to study and away from the turmoil of the downtown Washington area.

For local residents, a three level Montgomery County parking lot is located next to the building with parking meters where one can park for three hours for twenty-five cents up to a maximum of twelve hours for one dollar.

For out-of-town students, limousine service is available from either National or Dulles Airport direct to the following hotels, all of which are located in Bethesda, Maryland and are within walking distance of the Center:

Bethesdan Motor Hotel
Holiday Inn
Ramada Inn
United Inn of America

G. STATE AND LOCAL GOVERNMENT AUDITORS' PARTICIPATION

1. Intergovernmental Cooperation Act of 1968

The Intergovernmental Cooperation Act of 1968 (Public Law 90-577), approved October 16, 1968, enabled the Center to extend its training opportunities to state and local government auditors.

Section 301 of this Act conferred blanket authority upon all federal departments by authorizing "all departments and agencies of the executive branch of the Federal Government which do not have such authority to provide reimbursable specialized or technical services to state and local governments." "Specialized or technical services" was defined in Section 108 to include training activities.

OMB Circular No. A 97, issued on August 29, 1969, promulgated the rules and regulations for providing the specialized or technical services to state or local units of government pursuant to the Act. In accordance therewith, the Center is authorized to offer its training courses to state and local governments.

In fiscal year 1975 the Center had 710 state enrollments with forty-nine states participating, as indicated in Appendix III.

Courses designed exclusively for State and local auditors will be offered in fiscal year 1976 as indicated in Appendix I.

2. Intergovernmental Personnel Act of 1970

The Intergovernmental Personnel Act of 1970 (Public Law 91-648), approved January 5, 1971, is designed to reinforce the federal system by strengthening the personnel resources of State and local governments and improve intergovernmental cooperation in the administration of grant-in-aid programs.

These objectives will be accomplished under various provisions of the Act:

1. To provide grants for improvement of State and local personnel administration
2. To authorize Federal assistance in training State and local employees
3. To provide grants to State and local governments for training of their employees

The Center does provide audit training opportunities to State and local governments under certain provisions of the Act. Those interested in having the Center assist them in strengthening their audit personnel resources should contact the Center Director to explore this possibility.

H. FISCAL YEAR 1975 ACTIVITIES

1. Courses and Enrollments

The Interagency Auditor Training Center has been in existence for seven years, becoming operative on August 12, 1968. It is interesting to note the growth and progress of the Center as

evidenced by the increased number of courses offered and increased enrollments, as follows:

| <i>Fiscal Year</i> | <i>Number of Courses Offered</i> | <i>% Increase Over 1969</i> | <i>% Increase In Enrollments Over 1969</i> |
|--------------------|----------------------------------|-----------------------------|--|
| 1969 | 18 | — | — |
| 1970 | 28 | 55% | 65% |
| 1971 | 36 | 100% | 127% |
| 1972 | 48 | 167% | 195% |
| 1973 | 50 | 178% | 219% |
| 1974 | 62 | 244% | 303% |
| 1975 | 80 | 344% | 422% |

In addition to the sponsoring agencies, the Center had participants from 106 other federal agencies and/or organizational units (as indicated in Appendix IV) during fiscal year 1975.

2. Other Significant Accomplishments

During fiscal year 1975 the Center expanded the scope and depth of its operations. Significant accomplishments or actions taken include:

- a. Addition of the following new courses to the Curriculum:
 - 1) Program Evaluation (2 days)
 - 2) Audit Management by Objectives (4 days)
 - 3) Expanding and Managing the Audit Function (3 days)
- b. New courses developed during Fiscal Year 1975 for presentation in Fiscal Year 1976:
 - 1) Executive Development of Auditors III (3 days)
 - 2) Flow Charting for Auditors (3 days)
 - 3) Operational Auditing—GAO (2 weeks)
 - 4) U.S. Marine Corps Advanced Auditor Training Course (2½ days)
 - 5) Financial and Compliance Audit—Comprehensive Employment Training Act (CETA)
- c. Conducted specifically requested special courses:
 - 1) Program Evaluation, Office of the U.S. Comptroller for the Virgin Islands
 - 2) Developing and Presenting Audit Findings, Veterans Administration
 - 3) Operational Auditing, General Services Administration
 - 4) Federal Management Circular 74-7, Intergovernmental Training and Development Center, San Diego, California
 - 5) Effective Governmental Auditing I and II, Department of Transportation, State of New Jersey
 - 6) Developing and Presenting Audit Findings, Department of Transportation, State of New Jersey

- 7) Successful Audit Report Writing, Panama Canal Company, Panama
- 8) Developing and Presenting Audit Findings, Panama Canal Company, Panama
- 9) Auditing the Budget Process, U.S. Department of Agriculture
- 10) Written Communication for Auditors for Department of Interior; Department of Health, Education and Welfare; Department of Housing and Urban Development; and Federal National Mortgage Association

d. Continued expansion to California at the request of the San Francisco FGAA Chapter. During Fiscal Year 1975, eleven courses were conducted in California.

e. Consulted with the Ruy Barboza Institute in Sao Paulo, Brazil, at their request, to determine how the Interagency Auditor Training Center can assist the Government Auditors in Brazil to meet their training needs.

f. Joint Financial Management Workshop on Federal Grant Programs was conducted by the Office of Management and Budget, the General Accounting Office and the General Services Administration in cooperation with the Interagency Auditor Training Center.

g. Instituted a Continuing Education Program whereby all students enrolled in courses at the Center may receive credit toward a Continuing Education Unit (CEU).

h. Conducted courses at the site:

| | |
|------------------------|--------------------------|
| 1) Atlanta, Ga. | 9) New York, N.Y. |
| 2) Camp Pendleton, Ca. | 10) Panama Canal, Panama |
| 3) Chicago, Ill. | 11) Sacramento, Ca. |
| 4) Dallas, Tex. | 12) San Diego, Ca. |
| 5) Denver, Col. | 13) San Francisco, Ca. |
| 6) Las Vegas, Nev. | 14) St. Thomas, V.I. |
| 7) Miami, Fla. | 15) Trenton, N.J. |
| 8) New Orleans, La. | |

I. FISCAL YEAR 1976 ACTIVITIES

1. Scheduled Courses

During fiscal year 1975, the Center conducted 80 courses. This represents an increase of 341% over the 18 courses offered during fiscal year 1969, its first year of operation. The training courses scheduled for fiscal year 1976 are listed in Appendix I. During the year additional courses may be added as needed.

2. Tailor-Made Courses

In addition to our regularly scheduled continuing courses, the Center has embarked on a program of tailor-making courses to fit

the specific audit training needs of federal, state and local audit agencies. The following tailor-made courses are scheduled for fiscal year 1976.

(a) U.S. Marine Corps Advanced Auditor Training Course

The Interagency Auditor Training Center in cooperation with representatives of the U.S. Marine Corps Field Audit Service has developed a 2½ day advanced training session for Marine Corps auditors who have recently incorporated the GAO Standards into their new Audit Manual.

(b) LEAA Basic Training Program for State Auditors

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training session for State Auditors associated with the LEAA Programs. This training program is designed to increase the auditors' proficiency in making more effective audits of LEAA Programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.

(c) LEAA Advanced Training Program for State Auditors

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a one-week advanced course on Developing and Presenting LEAA Audit Findings for State Auditors who audit LEAA programs and who attended the two-week Basic Program. The advanced program covers the complete audit paperwork cycle from workpaper preparation through final report as pertains principally to the Efficiency, Economy and Program Results Audits of LEAA programs. Incorporated into the program are the GAO 1972 Standards for Audit plus supplements, and Financial Management Circular 73-2.

(d) Seminar for Head State Auditors

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a 2½ day seminar for heads of State Audit Agencies. The purpose of the seminar is to further expand the Federal/State partnership as regards the Audit of LEAA programs by discussing:

- Audit Objectives relative to Federal, State and Local audit partnerships
- Ways to bring about the transition of audit responsibility to the State smoothly, uniformly and cooperatively
- The evaluation of suggestions and recommendations of the existing auditor training courses which are geared to assist

the State auditors in assuming their responsibility for the performance of comprehensive audits of LEAA programs funded through block grants to the States

(e) Financial and Compliance Audit—CETA

The Interagency Auditor Training Center in cooperation with the Department of Labor, Division of Audit and Investigations, has developed a one week Financial and Compliance Auditor Training Course for State and Local auditors who will audit the Comprehensive Employment Training Act (CETA) program.

3. Overseas Courses

During fiscal year 1976, the Center contemplates conducting several courses outside the continental United States for which negotiations are currently under way.



Mrs. Jayne B. Spain, Vice Chairman, U.S. Civil Service Commission, discusses the opportunities for women auditors in the Federal Government with the Center Director, Elwood A. Platt.



L. J. Andolsek, U.S. Civil Service Commissioner and a frequent lecturer at the Center, is shown at a recent professional meeting dinner held in Washington, D.C.



Hon. Robert E. Hampton

UNITED STATES OF AMERICA
GENERAL SERVICES ADMINISTRATION
Office of Federal Management Policy
Washington, DC 20405



JUL 21 1975

Mr. Elwood A. Platt
Director
Interagency Auditor Training Center
Woodmont Building, Room 607
8120 Woodmont Avenue
Washington, D.C. 20014

Dear Andy:

The rapid changes taking place in Government today--and, indeed, in all parts of our society--demand effective and continuous training in all lines of endeavor.

In the auditing area, the Interagency Auditor Training Center continues to make a major contribution.

We have been particularly gratified by the Center's training efforts in some of the activities for which we are directly responsible. These include Federal Management Circulars 73-2 on audit policy, FMC 74-4 which sets forth principles for determining costs under grant programs, and FMC 74-7 which establishes uniform financial and other administrative requirements for grant programs. These Circulars involve a vast number of officials at all levels of government--Federal, State, and local -- and continued training programs are essential.

You have my best wishes for continued success.

Sincerely,



John J. Lordan
Director
Office of Financial Management



Donald C. Kull



**JOINT FINANCIAL MANAGEMENT
IMPROVEMENT PROGRAM**

665 ELEVENTH STREET, N.W.
SUITE 705
WASHINGTON, D.C. 20001
TELEPHONE (202) 376-5415

July 17, 1975

Mr. Elwood A. Platt, Director
Interagency Auditor Training Center
Woodmont Building - Room 607
8120 Woodmont Avenue
Washington, D.C. 20014

Dear Andy:

Because of the importance of well-qualified financial personnel, the Joint Financial Management Improvement Program has worked closely with a number of organizations concerned with the education and training of people in all aspects of financial management.

I am impressed with the broad array of audit training courses offered by the Interagency Auditor Training Center. Programs such as this are necessary if auditors are to keep up with their increasingly complex responsibilities. I look forward to continuing cooperation with you and the Center.

Sincerely yours,

Don

Donald C. Kull
Executive Director

INTERAGENCY AUDITOR TRAINING CENTER

General Course Information

A. WHO MAY ATTEND

The Center is basically supported and sponsored by fourteen Federal agencies, however, the Center actively solicits and encourages participation from all Federal agencies as well as state and local governments. Students from foreign countries are also welcome to participate.

B. LIST OF COURSES OFFERED

A chronological list of courses offered during a fiscal year and a brief description thereof is distributed as soon as the schedule is made firm.

Subsequently, approximately 30 to 60 days before each scheduled course, a brochure is prepared and disseminated. The brochure contains more specific details on the course, such as subject matter, instructors, nominating procedures and other information.

C. NOMINATIONS

Nominations are made as follows:

1. Federal Agencies

Nomination-Registration for Training, Optional Form 37, should be submitted for each nominee to:

Registrar
Interagency Auditor Training Center
Woodmont Building—Room 607
8120 Woodmont Ave.
Bethesda, Maryland 20014

2. State, Local and Foreign Governments

A letter from an authorized official should be submitted to the above containing the following information:

- a. Course title and dates
- b. Nominee's name, title, and salary level
- c. Office address to which bill should be forwarded
- d. Nominee's office telephone number

Nominations should be made as early as possible in advance of the course dates to insure confirmation. The nomination deadline is generally the Friday preceding the beginning of each class.

Confirmation of accepted nominations is made immediately and the appropriate agency official is so notified.

D. TUITION COSTS

The Interagency Auditor Training Center is operated as an independent reimbursable cost center under a Working Capital arrangement. All costs of the Center relevant to developing and conducting training programs on a national level must be recovered through tuition charges. The tuition for each course covers all of such costs plus an equitable share of Center administrative costs.

The Center is currently scheduling 2-day, 2½-day, 3-day, 4-day, 5-day, and 10-day courses. Tuition costs in Washington, D.C. for each enrollee are as follows:

| | |
|----------------------|----------|
| 2-day courses | \$100.00 |
| 2½-day courses | 125.00 |
| 3-day courses | 150.00 |
| 4-day courses | 200.00 |
| 5-day courses | 225.00 |
| 10-day courses (GAO) | 350.00 |

For out-of-town courses, a surcharge may be added to recover incremental travel, per diem and other associated costs.

Inquiries are also invited from interested audit organizations desiring any of our courses to be conducted at a location of their choice. Mutually satisfactory arrangements will be contingent upon the course selected, instructor availability, timing and a sufficient number of students to warrant such special scheduling. In these instances, consideration will be given to a special group tuition rate as may be justified in the specific circumstances. Of course, use of this option will effect savings in travel, per diem and other associated costs for the students who attend.

E. PREREQUISITES

A suggested grade level is given for each course which should be used as a general guideline to insure maximum benefit from the instruction.

Other than this general criteria, a prerequisite is recommended only for the following courses:

| <i>Course</i> | <i>Recommended Prerequisite</i> |
|--|---|
| Auditing Systems Supported by ADP Equipment II | Auditing Systems Supported by ADP Equipment I or equivalent instruction |

F. LOCATION AND TIME

All courses are to be given in the Center classrooms located on the sixth floor of the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland, unless otherwise stipulated on the brochure. For out-of-town courses, enrollees will be advised by phone or letter of the specific location. Generally such courses will be held in a downtown location or a federal facility.

Normal class hours are from 9:00 A.M. to 4:00 P.M. allowing one hour for lunch. Classes begin at 9:00 A.M. on the first day of the class.

G. INQUIRIES AND ADDITIONAL INFORMATION

Written or telephone inquiries regarding the activities of the Center are welcome. Further information may be obtained by telephoning (301) 427-6351 or IDS code 161-76351, or by addressing your correspondence to the Director at the Center. Effective December 6, 1975 the Center telephone number will change to (301) 492-6351 or IDS code 161-76351.

H. MAILING LIST

Individuals and/or offices desiring to be placed on our mailing list for all future brochures and/or literature should so advise the Center. Removal from the mailing list will be made upon written request and by forwarding a complete coded address label of the latest correspondence received from the Center.

I. HOTEL ACCOMMODATIONS

The Center will make hotel reservations for enrollees at either of the following motels at the special indicated reduced rate, when requested by the student:

| <i>Hotel and Address</i> | <i>Telephone No. (Area Code 301)</i> | <i>Single Rate</i> | <i>Double Rate</i> |
|---|--|------------------------|------------------------|
| Bethesdan Motor Hotel 7740 Wisconsin Ave. Bethesda, Md. 20014 | 656-2100 | \$16.00 | \$20.00 |
| United Inn of America 8130 Wisconsin Ave. Bethesda, Md. 20014 | 656-9300 | \$23.00 | \$30.00 |
| Holiday Inn 8120 Wisconsin Ave. Bethesda, Md. 20014 | 652-2000 | \$26.00 | \$34.00 |

Ramada Inn
8400 Wisconsin Ave.
Bethesda, Md. 20014

654-1000

\$26.00

\$34.00

The United Inn of America and the Holiday Inn are located directly across the street from the Center, and the United Inn serves a free continental breakfast. The Bethesdan Motor Hotel is located four blocks away. The Ramada Inn is one block away.

The Registrar should be informed that a hotel reservation is desired when registering by either Optional Form 37, letter or phone specifying at which of the foregoing hotels reservations are desired. Early advice is requested to insure reservation as requested. Sponsor's representatives should also ascertain such information for their registrants.



Donald W. Beatty, Executive Director, Municipal Finance Officers Association and Fred Watterson, Auditor Training Committee Coordinator for the Council of State Governments are shown at a luncheon at the past FGAA Symposium with the Center Director, Elwood A. Platt, seated from left to right.



John Lordan



UNITED STATES CIVIL SERVICE COMMISSION
WASHINGTON, D.C. 20415

CHAIRMAN

Mr. Elwood A. Platt
Director, Interagency Auditor
Training Center
U.S. Department of Commerce
8120 Woodmont Avenue
Washington, DC 20014

Dear Mr. Platt:

The Interagency Auditor Training Center of the U.S. Department of Commerce has been designated by the U.S. Civil Service Commission as the principal provider of interagency training in the field of auditing for Government auditors.

The Center plays a vital role in assuring that Government auditors have available to them the training needed to maintain and enhance their professional competence.

We wish you continued success in your endeavors to carry out this significant training mission.

Sincerely yours,

Robert E. Hampton
Robert E. Hampton
Chairman

U.S. DEPARTMENT OF COMMERCE
INTERAGENCY AUDITOR
TRAINING CENTER
Training Courses Offered
in Fiscal Year 1976*

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* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.



Robert R. Ringwood, Wisconsin State Auditor, is shown in a contemplative mood while attending a recent training course at the Center.

GAO OPERATIONAL AUDITING COURSE



The Honorable Elmer B. Staats, Comptroller General of the United States, and the Center Director Elwood A. Platt, are shown at a recent professional meeting. Mr. Staats recently granted permission for the use of GAO staff manuals in the Center's 2-week Operational Auditing Course. This is in furtherance of his objective of encouraging the development and use of operational auditing at all levels of Government and in industry also, where the interests of the Government or the nation are affected.

CENTER HALL OF FAME



Larry A. Jobe, Managing Partner, Alexander Grant and Company and former Assistant Secretary for Administration, U.S. Department of Commerce, in recognition of his outstanding leadership, inspiration and support of the Center during its formative period.

CENTER AWARDS



E. William Rine, Deputy Inspector General, Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, recipient of the "Award of Merit" in recognition of his outstanding efforts in fostering intergovernmental audit training in conjunction with the Center.



George H. Messenger, Chief, Administrative Audits Branch, Office of Inspector and Auditor, U.S. Nuclear Regulatory Commission, recipient of the "Instructor of the Year" Award for Fiscal Year 1975.



Henry J. Schornagel, Director, Policy Training & Coordination, Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, recipient of the "Award of Merit" in recognition of his outstanding efforts in assisting the Center to train state auditors associated with the LEAA program.

**INTERAGENCY AUDITOR TRAINING CENTER
BOARD OF DIRECTORS**

**DISTINGUISHED SERVICE AWARD TO:
Elwood A. Platt, Director**



AWARD CITATION

Mr. Elwood A. Platt is recognized for outstanding, sustained leadership in developing and directing a comprehensive interagency training program and facility for government auditors. This program has grown steadily in number of students enrolled and in the diversity and quality of courses offered. Through Mr. Platt's initiative and guidance, the Center, as a financially self-sufficient facility, has expanded its training services to non-sponsor Federal, state, local and foreign governmental units. He has organized and delivered a curriculum of introductory, refresher, advanced techniques, communications skills, and audit management training. These education opportunities are directly responsive to recently mandated Federal audit services; they recognize and fulfill growing needs for professional development, self-improvement, and enhanced skills and proficiencies required for better job performance. His persistence and perception have produced a coordinated inter-governmental training effort which has substantially enhanced the competence and ability of government auditors in applying modern methods of audit analysis, evaluation and reporting, from which government officials have derived significant benefits.

APPENDIX II

INTERAGENCY AUDITOR TRAINING CENTER

Brief Description of Training Courses Offered in FY 1976

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|---|----------------------------------|
| A. INTRODUCTORY AUDIT TRAINING | |
| 1. Effective Governmental Auditing I (5 days) | GS-5/9 |
| Overview of Auditing in Government | |
| Role of GAO and the Auditor | |
| GAO Standards for Auditing | |
| United States Code | |
| Types of Audits—Management Audits | |
| Audit Cycle | |
| Audit Pre-Planning and Survey Techniques | |
| Program Development | |
| Internal Controls and Audit Trails | |
| Interview Techniques | |
| Recognition, Discovery and Development of Findings | |
| Essentials of Good Workpapers | |
| Reporting Systems and Practices | |
| Standards of Good Audit Writing | |
| Communicating with Management | |
| Case Problems and Exercises | |
| 2. Effective Governmental Auditing II (5 days) | GS-5/9 |
| Case Study Presentation | |
| Preliminary Planning and Survey | |
| Development of the Audit Plan | |
| Execution of the Audit Plan and Management of the Audit | |
| Development and Reporting of Findings | |
| Introduction to Operational/Program Results | |
| Auditing—Case Studies | |
| Auditor's Responsibility for Recognition, Handling and Discovery of Fraud | |
| Communicating with Management | |
| B. TECHNICAL AND REFRESHER TRAINING | |
| 1. Successful Audit Report Writing (2 days) | GS-9/15 |
| How To Attack the Problem | |
| Learning About Your Readers | |
| Organizing the Material | |
| Writing the First Draft | |
| Revising the Draft | |

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|---|------------------------------|
| The Functional Use of Punctuation Simplicity in Writing | |
| 2. Developing and Presenting Audit Findings (2 days) Side Captions Opening Statements Development Section—Criteria, Cause, Effect Recommendations Management Comments Repeat Findings Main and Minor Findings Case Problems and Exercises | GS-9/12 |
| 3. Operational Auditing (3 days) Auditors Role in an Operational Auditing Environment-Discussion Case Study Presentation Preliminary Planning and Survey Developing an Audit Plan for Meaningful Results Execution of the Audit Plan and Management of the Audit Development and Reporting of Management Audit Findings Communicating with Management Operational Audit Conference Techniques Case Exercises | GS-9/15 |
| 4. Operational Auditing —GAO (10 days) This is a progressive development training course consisting of (1) introductory and interspersed oral sessions on the general nature of operational audits and the policies, standards and methods to be observed in auditing and reporting; and (2) an extended case exercise in which the participant is taken from the beginning of the examination to the end report on a typical operational audit assignment. This training course is based on the auditing and reporting policies, standards and techniques of the U.S. General Accounting Office. The Comptroller General has granted permission for the use of GAO staff manuals of policies, standards and techniques in this course. | GS-9/15 |
| 5. Semi-Senior Training (5 days) Comprehensive Case Study Covering All Aspects of the Execution of an Audit in which the class is divided into teams of four students with each team actually performing a management audit of a regional or field office. | GS-9/13 |

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|--|----------------------------------|
| 6. Written Communication for Auditors (4 days) | GS-9/15 |
| <p>An intensive program devised to upgrade the auditor's competence in the all-important area of written communication. A confidential analysis of each enrollee's written communication is included in the seminar. Conducted by Mary C. Bromage, Professor of Written Communication, University of Michigan.</p> | |
| 7. Auditing the Budget Process (3 days) | GS-9/15 |
| <p>Budget cycle (Formulation-Presentation-Execution) OMB Guidance (Circular A-11) Budget Concepts and Terminology Pertinent Issues and Analyses Required President's Budget and Congressional Action</p> | |
| 8. Seminar on GAO Audit Standards (2 days) | GS-9/15 |
| <p>Background Development and need for GAO Standards Expansion of scope Use of preliminary survey techniques Evaluation of administrative controls Structure of audit findings The General Standards Introduction and Discussion Case Studies Examination and Evaluation Standards Introduction and Discussion Case Studies Reporting Standards Introduction and Discussion Case Studies</p> | |
| 9. Program Evaluation (2 days) | GS-9/15 |
| <p>Audit Managers Role—resource manager Planning Program Results Audits Planning and Execution of Preliminary Surveys Evaluating Survey Results Executing Reviews Reporting—Early Development of Audit Report</p> | |
| 10. Contract Auditing (In Process of Development) | GS-9/15 |
| 11. Auditing in Regulatory Agencies (In Process of Development) | GS-9/15 |
| 12. Grant Auditing (In Processing of Development) | GS-9/15 |
| 13. Survey Techniques for Auditors (In Process of Development) | GS-9/15 |

APPENDIX II

continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|--|------------------------------|
| C. ADVANCED AUDIT TECHNIQUES | |
| 1. Auditing Systems Supported by ADP Equipment I (5 days) | GS-9/15 |
| Technical Concepts | |
| Computer Terminology | |
| Numbering Systems | |
| History of Computing Devices | |
| Storage Considerations | |
| Input/Output Devices | |
| Programing Techniques and Systems | |
| Flow Charting of Systems and Programs | |
| Computer Languages (COBOL-FORTRAN) | |
| Operating Systems | |
| Management Applications | |
| Planning and Cost of Computer Systems | |
| Software Maintenance | |
| Hardware Maintenance | |
| Evaluation of Savings and Benefits | |
| Audit Techniques | |
| Internal Controls and Audit Trails | |
| Audit Approach | |
| Performing an Effective Audit | |
| Hands-on Remote Computing | |
| Case Problems and Exercises | |
| 2. Auditing Systems Supported by ADP Equipment II (5 days) | GS-9/15 |
| Analysis of Controls | |
| Hardware Controls | |
| Input and Output Controls | |
| Operation Controls | |
| Programing Controls | |
| Organization Controls | |
| Data Center Controls | |
| Audit Techniques | |
| Impact of Computer on Audit | |
| Flow Charting | |
| Evaluation of Internal Controls | |
| Verification of Program Controls | |
| Systems Audit | |
| Information Retrieval and Data Analysis | |
| Hands-On Remote Computing | |
| Managing and Auditing Batch-Processing Computer Systems | |
| Managing and Auditing Real-Time Computer Systems | |
| Case Problems and Exercises | |

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|--|------------------------------|
| 3. Auditing Security in an ADP Environment (ADP III) (3 days) | GS-9/15 |
| The Nature of the Problem | |
| Introduction | |
| Security Exposure | |
| Computer Errors | |
| Design of the Computer System | |
| Design Procedure | |
| Accuracy Control on Batch-Processing Systems | |
| Accuracy Control on Real-Time Systems | |
| Accuracy Control on Teleprocessing | |
| Programmed Locks and Alarms | |
| Alarm and Surveillance Procedures | |
| Security in Systems Programs | |
| Recovery Techniques | |
| Design of Physical Security | |
| Locks, Vaults, and Protected Areas | |
| Electronic Security Devices and Systems | |
| Fire and Acts of God | |
| Sabotage | |
| Design of Administrative Controls | |
| Responsibility for Security | |
| Vital-Records Program and System Recovery | |
| The Danger Within | |
| Control of Programmers | |
| Physiological Security | |
| Psychology of the System Breaker | |
| Role of Auditors | |
| Managing and Auditing Batch-Processing Computer Systems | |
| Managing and Auditing Real-Time Computer Systems | |
| 4. Auditing the Management of Automatic Data Processing Centers (ADP IV) (3 days) | GS-9/15 |
| Organization of the ADP Center | |
| Management Standards and Procedures | |
| Personnel Management | |
| Systems Development and Programming Functions | |
| Control Procedures for Handling Source Documents, Input Data, Processing, and Computer Outputs | |
| Computer Scheduling | |
| Management and Control of ADP Equipment Utilization | |
| Library Management | |

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|---|----------------------------------|
| Procedures for Determining Reimbursable Charges | |
| ADP Supply Management | |
| Service Bureaus | |
| Managing and Auditing Batch-Processing | |
| Computer Systems | |
| Managing and Auditing Real-Time Computer | |
| Systems | |
| 5. Advanced EDP Technology and Its Impact on Financial Systems (ADP V) (3 days) (In Process of Development) | GS-9/15 |
| 6. Practical Statistical Sampling for Auditors (5 days) | GS-9/15 |
| Interfacing Statistical Sampling with Audit Objectives | |
| Essential Differences Between Statistical Sampling and Judgmental Sampling | |
| Practical and Rapid Selection Methods | |
| Some Audit Sampling Techniques and Plans | |
| Subjective Audit Appraisal of Sample Results | |
| Statistical Evaluations and Subjective Decisions | |
| Variety of Illustrative Applications and Cases | |
| 7. Flow Charting for Auditors (3 days) | GS-9/15 |
| Introduction to Flow Charting | |
| Flow Charting Symbols, Definitions, Terminology, Conventions and Standards | |
| Systems and Program Flow Charting for Manual and Automated Systems | |
| Internal Control Flow Charting | |
| Use of Systems and Internal Control Flow Charting in Operational Audits | |
| Case Problems and Exercises to Gain Practical Knowledge in the Use of Flow Charting in Audit Work | |

D. SUPERVISORY AND EXECUTIVE TRAINING

| | |
|---|----------|
| 1. Seminar for Audit Managers (2 days) | GS-12/16 |
| Increasing Management Recognition | |
| Organization of the Audit Staff | |
| Managerial Techniques | |
| Overall Audit Planning and Control | |
| 2. Executive Development of Auditors I (4 days) | GS-13/16 |
| Communication Skills | |
| Improving Evaluation Capabilities | |
| Job Needs, Job Enrichment, Job Satisfaction | |
| Personnel Management Responsibilities of Supervisory Auditors | |

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|---|------------------------------|
| 3. Executive Development of Auditors II (3 days) Fundamental Concepts in Audit Staff Relations Mainsprings of Motivation Motivational and Maintenance Factors The Motivation Process Basic Human Relations Factors The Auditor's Role as a Leader The Auditor in the Organization Communication by Auditors Planning Ahead with Audit Group Behavior in Perspective | GS-13/16 |
| 4. Executive Development of Auditors III (3 days) Perspectives on Public Administration What is Management? Presidential Task Force on Career Advancement Major "Schools" of Management Theory Collapse of Time Administrative Organizations and Human Behavior Formal and Informal Organizations Motivation Group Behavior Executive Functions Organization and Coordination Formulation of Executive Policy Program Planning and Control Personnel Management Financial Management Public Relations Program Evaluation Executive Process Climate for Work Management Styles Leadership and Decision Making Problem Solving Management of Change Managing Time Assembly, Development and Utilization of Workforce Completed Staff Work Management Improvement Legal and Ethical Considerations Merit System Use of Incentives; appraisal/counseling responsibilities Upward Mobility Check and Balance | GS-13/16 |

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|---|------------------------------|
| 5. Audit Manager Seminar on GAO Requirements (2 days) | GS-13/16 |
| Internal Auditing in Federal Agencies | |
| Role of Internal Auditing | |
| Scope of Internal Audit Work | |
| Location in the Organization | |
| Relationship to Other Internal Audit Activities | |
| Audit Personnel | |
| Management of the Internal Audit Function | |
| Internal Audit Reports | |
| Follow-up of Audit Recommendations | |
| Relationship of Internal Audits to: | |
| a. Other Agency Audits | |
| b. GAO Audits | |
| Open Discussion | |
| Accounting Principles and Standards for Federal Agencies | |
| Purposes and Objectives of Federal Agency | |
| Accounting | |
| Standards for Internal Management Control | |
| Standards for Accounting Systems | |
| Accrual Basis of Accounting | |
| Fund Controls | |
| Account Structure | |
| Assets, Liabilities and Investment of the | |
| U.S. Government | |
| Financial Reporting | |
| Reporting Standards | |
| Review and Approval of Agency Accounting Systems | |
| Open Discussion | |
| 6. Planning, Managing and Reporting for Audit Managers and Supervisors (3 days) | GS-13/16 |
| Planning and Programming Audits and Reviews | |
| Audit Conference Techniques | |
| Oral Presentation of a Finding | |
| Management of Audits and Reviews | |
| Reporting on Audits and Reviews | |
| Contemporary Developments in Auditing | |
| Case Study Presentations | |
| 7. Audit Management by Objectives (4 days) | GS-13/16 |
| MBO as Modern Management | |
| Overview of MBO | |
| Management Philosophy | |
| The Auditor's Role | |
| Styles of Management | |
| Perspective on Objectives | |
| Broad Objectives | |

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|--|------------------------------|
| Specific Objectives | |
| How to Set MBO Objectives | |
| Job Analysis for Auditors | |
| Planning Work Under MBO | |
| Special Concerns | |
| Principles and Processes | |
| Management of Time | |
| Mechanics of MBO Planning | |
| Controlling Quality of MBO | |
| Results and Continuity | |
| 8. Expanding and Managing the Audit Function (3 days) | GS-13/16 |
| The following specific subjects are covered during the course from the Federal, State and Local Government and public accounting viewpoints: | |
| Organization | |
| Centralization Versus Decentralization | |
| Independence | |
| Scope of Audit Authority | |
| Audit Standards | |
| Audit Planning | |
| Report Distribution | |
| Audit Follow-Up | |
| Inter-Governmental Relationships | |
| Personnel Utilization | |
| Federal, State, Local Government Auditors and Public Accountants | |
| Training and Career Development | |

E. STATE AND LOCAL AUDITOR TRAINING

1. Cost Principles Applicable to Grants and Contracts with State and Local Governments Under Federal Management Circular 74-4 (2 days)
 - Evolution of FMC 74-4
 - Local-State-Federal Cooperation
 - Local-State-Wide Cost Allocation Plans
 - Departmental Indirect Cost Proposals
 - Relationship between Local-State Plans and Departmental Proposals
 - Continuity of Allocations
 - Coordination between Federal Agencies
 - Cognizant Assignment of Responsibilities
 - Cost Principles of FMC 74-4
 - Extensive Case Studies Illustrating Concepts

APPENDIX II continued

| <i>Course and Content</i> | <i>Suggested Grade Level</i> |
|---|------------------------------|
| 2. Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments under Federal Management Circular 74-7 (2 days) Standard Forms for Application for Federal Assistance Retention and Custodial Requirements for Records Grant Closeout Procedures Program Income Matching Share Standards for Grantee Financial Management Systems Grant Payment and Financial Reporting Requirements Monitoring and Reporting of Program Performance Budget Revision Procedures Property Management and Procurement Standards | |

F. TAILOR-MADE COURSES

1. U.S. Marine Corps Advanced Auditor Training Course
The Interagency Auditor Training Center in cooperation with representatives of the U.S. Marine Corps Field Audit Service has developed a 2½-day advanced training session for Marine Corps auditors who have recently incorporated the GAO Standards into their new Audit Manual.
2. LEAA Basic Training Program for State Auditors
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training session for State Auditors associated with the LEAA Programs. This training program is designed to increase the auditors proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.
3. LEAA Advanced Training Program for State Auditors
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a one-week advanced course on Developing and Presenting LEAA Audit Findings for State Auditors who audit LEAA programs and who attended the two-week Basic Program. The advanced program covers the complete audit paperwork cycle from workpaper preparation through final report as pertains principally to the Efficiency, Economy and

APPENDIX II continued

Course and Content

Suggested Grade Level

Program Results Audits of LEAA programs. Incorporated into the program are the GAO 1972 Standards for Audit plus supplements, and Financial Management Circular 73-2.

4. Seminar for Head State Auditors

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a 2½ day seminar for heads of State Audit Agencies. The purpose of the seminar is to further expand the Federal/State partnership as regards the Audit of LEAA programs by discussing:

- Audit Objectives relative to Federal, State and Local audit partnerships
- Ways to bring about the transition of audit responsibility to the State smoothly, uniformly and cooperatively
- The evaluation of suggestions and recommendations of the existing auditor training courses which are geared to assist the State auditors in assuming their responsibility for the performance of comprehensive audits of LEAA programs funded through block grants to the States

5. Financial and Compliance Audit—CETA

The Interagency Auditor Training Center in cooperation with the Department of Labor, Division of Audit and Investigations has developed a one week Financial and Compliance Auditor Training Course for State and Local Auditors who will audit the Comprehensive Employment Training Act (CETA) Program.



200th Lecturer to participate in the training of governmental auditors: Robert C. Goffus, Comptroller, Law Enforcement Assistance Administration, Department of Justice.

APPENDIX III

INTERAGENCY AUDITOR TRAINING CENTER State, Possession, Territory, Commonwealth and Foreign Country Enrollments Fiscal Year 1975

A. ENROLLMENTS BY STATE

| <i>State</i> | <i>Enrollments</i> | <i>State</i> | <i>Enrollments</i> |
|----------------|--------------------|-------------------|--------------------|
| New Jersey | 141 | Wisconsin | 8 |
| California | 89 | Wyoming | 8 |
| Maryland | 44 | Alabama | 7 |
| Tennessee | 35 | Nebraska | 7 |
| Virginia | 33 | South Dakota | 7 |
| Texas | 23 | Massachusetts | 6 |
| Kentucky | 22 | Oklahoma | 6 |
| Florida | 20 | Delaware | 5 |
| Minnesota | 20 | Kansas | 5 |
| Michigan | 18 | Utah | 5 |
| Missouri | 18 | Washington | 5 |
| Ohio | 16 | Connecticut | 4 |
| Alaska | 15 | Maine | 4 |
| Illinois | 14 | Indiana | 3 |
| Idaho | 13 | Nevada | 3 |
| New York | 13 | New Mexico | 3 |
| Pennsylvania | 13 | Montana | 2 |
| Georgia | 11 | North Dakota | 2 |
| Louisiana | 10 | Oregon | 2 |
| Mississippi | 10 | Vermont | 2 |
| Colorado | 9 | Arizona | 1 |
| Arkansas | 8 | Hawaii | 1 |
| North Carolina | 8 | Iowa | 1 |
| West Virginia | 8 | New Hampshire | 1 |
| | | South Carolina | 1 |
| | | Total Enrollments | 710 |

B. ENROLLMENTS BY POSSESSION, TERRITORY, OR COMMONWEALTH

| | |
|-------------------|-----|
| Virgin Islands | 55 |
| Panama Canal Zone | 34 |
| Puerto Rico | 6 |
| Guam | 5 |
| American Samoa | 1 |
| Saipan | 1 |
| Total Enrollments | 102 |

C. ENROLLMENTS BY FOREIGN COUNTRY

| | |
|-------------------|---|
| Canada | 4 |
| Total Enrollments | 4 |

APPENDIX III continued

SUMMARY OF ENROLLMENTS

| | |
|---|-----|
| By State | 710 |
| By Possession, Territory, or Commonwealth | 102 |
| By Foreign Country | 4 |
| Total Enrollments | 816 |



Photographs of former Presidents of the Federal Government Accountants Association as displayed at the June 1975 Symposium in celebration of the 25th Anniversary of the organization.

APPENDIX IV

INTERAGENCY AUDITOR TRAINING CENTER Federal Agency Non-Sponsors Enrolling Students

Fiscal Year 1975

1. ACTION
2. American National Red Cross
3. Appalachian Regional Commission
4. Central Intelligence Agency
5. Civil Aeronautics Board
6. Civil Service Commission
7. Consumer Product Safety Commission
8. Department of Agriculture
9. Food and Nutrition Service
10. Forest Service
11. Rural Electrification Administration
12. Department of the Air Force
13. Air Force Audit Agency
14. Norton Air Force Base, Ca.
15. Department of the Army
16. Aberdeen Proving Grounds, Md.
17. Dugway Proving Ground, Utah
18. Engineering District, Miss.
19. Engineering District, Omaha
20. Engineering Division, Dallas
21. Engineering Division, Missouri River
22. Engineering Division, Waltham, Mass.
23. Engineering Division, Vicksburg
24. Fort Belvoir, Va.
25. Fort Dix, N.J.
26. Fort Eustis, Va.
27. Fort Hamilton, N.Y.
28. Fort Huachuca, Ariz.
29. Fort Meade, Md.
30. Fort Ord, Ca.
31. Fort Rucker, Ala.
32. Fort Stewart, Ga.
33. Fort Stewart, Ga.
34. Frankford Arsenal, Pa.
35. Letterkenny Army Depot
36. Letterman Army Medical Center
37. Military District of Washington
38. Major Item Data Agency
39. Military Traffic Management Command
40. New Cumberland Army Depot, Pa.
41. Picatinny Arsenal
42. Redstone Arsenal
43. Southwestern Regional Recruiting Command
44. Tooele Army Depot
45. Troop Support Agency
46. Staff Group, Pentagon
47. U.S. Army, Europe
48. U.S. Army Training Command
49. Watervliet Arsenal
50. Department of Commerce
51. Maritime Administration
52. National Oceanic and Atmospheric Administration
53. Department of Defense
54. U.S. Travel Service
55. Army and Air Force Exchange Service
56. Defense Civil Preparedness Agency
57. Defense Construction Supply Center
58. Defense Contract Audit Agency
59. National Security Agency
60. Department of Health, Education and Welfare
61. Audit Agency
62. Office of Education
63. Social Security Administration
64. Department of Housing and Urban Development
65. Coral Gables Insuring Office
66. Department of the Interior
67. Bonneville Power Administration

APPENDIX IV

continued

59. Office of the Comptroller, Virgin Islands
60. Office of Energy Research and Development
Department of Justice
61. Office of Internal Audit
62. Office of Management and Finance
Department of Labor
63. Labor-Management Service Administration
64. Manpower Administration
Department of the Navy
65. Naval Audit Service
66. Naval Electronics Laboratory Center
67. Naval Research Laboratory
68. Naval Ship Research and Development Center
69. Navy Finance Center
70. Norfolk Naval Shipyard
71. Pacific Missile Range
72. Portsmouth Naval Shipyard
73. Supervisor of Ship Building, Conn.
74. U.S. Marine Corps
Department of State
75. Agency of International Development
Department of Transportation
76. Federal Highway Administration
77. National Highway Traffic Safety Administration
78. Urban Mass Transportation Administration
79. U.S. Coast Guard
Department of the Treasury
80. Bureau of Alcohol, Tobacco and Firearms
81. Bureau of Government Financial Operations
82. Bureau of Public Debt
83. Internal Revenue Service
84. Office of the Secretary
District of Columbia
85. District of Columbia Courts
86. Office of Criminal Justice
Plans and Analysis
87. Energy Research and Development Administration
88. Environmental Protection Agency
89. Equal Employment Opportunity Commission
90. Federal Deposit Insurance Corporation
91. Federal Home Loan Bank Board
92. Federal National Mortgage Association
93. Federal Power Commission
Federal Reserve System
94. Federal Reserve Board
95. Federal Reserve Bank of Boston
96. General Accounting Office
97. General Services Administration
98. Government Printing Office
99. Library of Congress
100. National Aeronautics and Space Administration
101. National Credit Union Administration
102. National Foundation on the Arts and the Humanities
103. National Labor Relations Board
104. Nuclear Regulatory Commission
105. Selective Service System
106. Veterans Administration

INTERAGENCY AUDITOR TRAINING CENTER Guest Speakers and Instructors Fiscal Year 1975

Adair, John J., Audit Manager, Audit Standards Federal, Division of Financial Management & General Studies, U.S. General Accounting Office
Addison, Stuart, Supervisory Auditor, Policy and Plans Division, Office of Inspector General, Department of Housing and Urban Development (7)
Anteroinen, Arvid C., Former Director of Audits, U.S. Postal Service (2)
Arrington, Saul, Administrator, Law and Justice Planning Office, Office of Community Development, State of Washington
Baurmash, Sidney S., Former Director, Office of Audits, Department of Commerce (7)
Best, F. Andrew, Computer Specialist, Office of Audit, Department of Agriculture (5)
Blankenship, Hurley, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration (4)
Bostain, James C., Scientific Linguist, Department of State (4)
Brader, Harold, Former Chief, Field Records Branch, National Archives and Records Service, General Services Administration (7)
Brees, Dr. Earl R., Senior Computer Specialist and Special Assistant for Accounting Systems, Office of Education, Department of Health, Education and Welfare
Breul, Jonathan D., Management Analyst, Office of Financial Management, General Services Administration
Bromage, Mary C., Professor of Written Communication, Graduate School of Business Administration, University of Michigan (7)
Bussey, David A., Assistant to Director for Administration, Department of Agriculture (5)
Connelly, Donald, Deputy Comptroller, Law Enforcement Assistance Administration (4)
Cutler, Nathan, Executive Director, Federal Government Accountants Association (6)
Davenport, Ernest H., Assistant Director, Division of Financial and General Management Studies, U.S. General Accounting Office (3)
Davia, Howard R., Assistant Director, Division of Financial and General Management Studies, U.S. General Accounting Office (2)
Devine, James T., Inspector General, Law Enforcement Assistance Administration (3)
Dittenhofer, Dr. Mortimer A., Assistant Director, Joint Financial Management Improvement Program (5)
Egan, George L. Jr., Assistant Director, Division of Financial and General Management Studies, U.S. General Accounting Office
Elmore, Oscar M., Field Manager, Office of Inspector General, Law Enforcement Assistance Administration (4)

() Years of participation

APPENDIX V continued

Feinglass, Joel B., Grants, Administration and Policy Specialist, Division of Grants, Policy and Regulations Development, Office of Grants and Procurement Management, Department of Health, Education and Welfare (2)

Gadsby, J. William, Assistant Director, Office of Financial Management, General Services Administration

Gordon, Arthur N., Director, Metropolitan Area Audits, Comptroller's Office, New York City

Grosshans, Werner, Associate Director, Logistics and Communications Division, U.S. General Accounting Office (4)

Gzym, Carl R., Chief, Management Support Services Division, Office of Criminal Justice Planning, State of California (4)

Handzo, Joseph J., Director, Office of Cost Determination, Department of Labor (5)

Harris, Richard N., Director, Division of Justice and Crime Prevention, State of Virginia

Hudson, Wayne, Director, Grants and Contracts Management Division, Office of the Comptroller, Law Enforcement Assistance Administration

Hyatt, Howard, Director, Contract Audits Activities Division, Office of Inspector General, Law Enforcement Assistance Administration (4)

Jougras, Nicholas, Supervisory Cost Accountant, Office of Cost Determination, Department of Labor

Joyce, William P., Attorney Advisor, Office of General Counsel, Law Enforcement Assistance Administration (3)

Kennedy, William C., Supervisory Systems Accountant, Division of Financial Management and General Studies, U.S. General Accounting Office

Koerber, Thomas, Assistant Inspector-in-Charge-Audit, U.S. Postal Service (2)

Kromer, Harry P., Auditor, National Foundation on the Arts and the Humanities (5)

Kull, Donald C., Executive Director, Joint Financial Management Improvement Program

Kurutz, Dr. John, Management Educational Specialist, Postal Service Training and Development Institute, U.S. Postal Service (4)

Lauer, Charles, Deputy General Counsel, Law Enforcement Assistance Administration (3)

Lonergan, Gerald J., Auditor and Controller, City of San Diego

Lutz, W. Fletcher, Partner, Alexander Grant and Company (5)

Lynch, Michael C., Director, Financial Services Division, Office of Comptroller, Law Enforcement Assistance Administration (4)

Major, Francis J., Former Deputy Assistant Inspector General, Department of Agriculture

Marcantonio, Palmer A., Systems Accountant, Office of Federal Management Policy, General Services Administration (2)

McIntyre, Douglas, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration (2)

Messenger, George H., Assistant Director, Interagency Auditor Training Center (4)

Nardoza, Joseph, Assistant Administrator, Office of Regional Operations, Law Enforcement Assistance Administration

() Years of participation

APPENDIX V continued

Ostrow, Harry, Audit Manager, Division of Financial Management and General Studies, U.S. General Accounting Office (2)

Parker, David, Audit Manager, Illinois Law Enforcement Commission (3)

Platt, Elwood A., Director, Interagency Auditor Training Center (7)

Price, Murray N., Budget Consultant and Former Assistant to the Comptroller, National Science Foundation (3)

Puglisi, Angelo, Assistant Chief, Accounting, Central Accounts Branch, Office of the Comptroller, Energy Research and Development Administration

Rine, E. William, Deputy Inspector General, Law Enforcement Assistance Administration (4)

Sarant, Pete, Associate Director, Management Sciences Training Center, Civil Service Commission

Scantlebury, Donald L., Director, Division of Financial and General Management Studies, U.S. General Accounting Office (2)

Schornagel, Henry J., Director, Policy, Training and Coordination, Office of Inspector General, Law Enforcement Assistance Administration (4)

Skinner, Richard L., Supervisory Auditor, Policy, Training and Coordination, Office of Inspector General, Law Enforcement Assistance Administration (2)

Sparks, Joseph, Acting Field Manager, Office of Inspector General, Law Enforcement Assistance Administration (3)

Stearns, Richard A., Chief, Employee Development Division, Department of Commerce (7)

Stockard, James G., Former Chief, Craft Training Field Center, U.S. Postal Service

Subkow, Jerry, Supervisory Auditor, Division of State and Local Audit, Department of Health, Education and Welfare Audit Agency

Tierney, Cornelius E., Partner, Arthur Young and Company (3)

Uhlig, Carl E., Manager, East Coast Center, Postal Service Training and Development Institute, U.S. Postal Service (5)

Uyeda, Susumu, Management Analyst, Intergovernmental Relations and Regional Operations Division, Office of Management and Budget (3)

Varholy, Stephen J., Assistant Director, General Government Division, U.S. General Accounting Office

Vincent, James G., Assistant Director, Interagency Auditor Training Center

Weisman, H. G., Executive Secretary, National Conference on State Criminal Justice Planning Administration

Wilburn, Arthur J., Chief, Management Division, Defense Contract Audit Agency (7)

Williams, Larry, Supervisory Auditor, Investigations and Special Projects Division, Office of Inspector General, Law Enforcement Assistance Administration (4)

Wolff, George J., Chief, Coordination and Compliance Branch, Division of Financial Management Standards and Procedures, Department of Health, Education and Welfare (5)

() Years of participation

APPENDIX VI

PRINCIPAL OFFICIALS OF THE INTERAGENCY AUDITOR TRAINING CENTER

Administrative Direction



Guy W. Chamberlin, Jr.
Acting Assistant Secretary for
Administration, Department of
Commerce

Elwood A. Platt
Director, Interagency Auditor
Training Center



APPENDIX VII

INTERAGENCY AUDITOR TRAINING CENTER

Sponsoring Agencies and Representatives

A. EXECUTIVE AGENCIES AND REPRESENTATIVES

| | |
|--|---|
| Department of Agriculture | Leonard H. Greess, Director, Office of Audit |
| Department of Commerce | John R. Szpanka, Deputy Director, Office of Audit |
| Department of Justice | Henry J. Schornagel, Director, Policy, Training and Coordination Division, Office of Inspector General, Law Enforce- ment Assistance Administration |
| Department of Labor | James H. Lobb, Training Officer, Directorate of Audit and Investigation, Office of Field Operations |
| Department of the Treasury, Bureau of Customs | Roger von Birgelen, Director, Internal Audit Division |
| Department of the Treasury, Bureau of Engraving and Printing | Johnnie L. Locklear, Head, Careers Branch, Office of Industrial Relations |
| Community Services Administration | Joseph E. Kratz, Chief, External Audit Division |

B. INDEPENDENT AGENCIES AND REPRESENTATIVES

| | |
|------------------------------------|--|
| District of Columbia Government | Daniel R. Dambrauskas, Associate Director for Office of Municipal Audit and Inspection |
| National Science Foundation | James L. Stennett, Senior Audit Manager, Audit Office |
| Small Business Administration | Raymond R. Randolph, Director, Internal Audit Division |
| Smithsonian Institution | Chris S. Peratino, Director, Office of Audit |
| United States Postal Service | John E. Brenenstuhl, Inspector, Office of Audit |



Chris S. Peratino



ASSOCIATION OF GOVERNMENT ACCOUNTANTS

NATIONAL OFFICE 727 SOUTH 23RD STREET SUITE 100, ARLINGTON VA 22202 (703) 684-6931

FORMERLY FGAA

July 15, 1975

Mr. Elwood A. Platt
Director, Interagency Auditor
Training Center
Room 607, Woodmont Building
8120 Woodmont Avenue
Washington, D. C. 20014

Dear Mr. Platt:

"Professional Development - Essential for Effective Performance" is this year's theme for the Association of Government Accountants. The Association encourages and supports continuing education for all members as an integral part of their professional development.

The AGA membership includes a significant number of auditors. On behalf of our audit constituency, I endorse the audit courses of the Center and wish you success in your future training programs.

Sincerely yours,

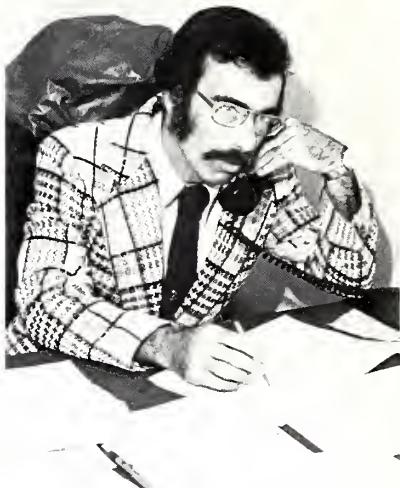
Chris S. Peratino

Chris S. Peratino
President

CENTER STAFF



James Vincent, Assistant Director reviews his notes in preparation for presenting his "Effective Governmental Auditing 1" course.



Michael Nathan, Assistant Director following up on his handouts for his "Flow Charting in Auditing" course.



Al Leo, Assistant Director computing costs for the two-week "Operational Auditing" course.



Mrs. Sue Barbour conducting the orientation session for the "Written Communication For Auditors" course.



Auditor Training Committee
The Council of State Governments

P. O. Box 11910, Iron Works Pike, Lexington, Kentucky 40511

Telephone (606) 252-2291

ROBERT R. RINGWOOD, CHAIRMAN
STATE AUDITOR

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MADISON, WISCONSIN 53703

JOSEPH H. BURRIS

LEGISLATIVE AUDITOR

STATE CAPITOL

BATON ROUGE, LOUISIANA 70804

ROBERT V. GRAHAM

STATE AUDITOR

EXECUTIVE DEPARTMENT

STATE CAPITOL

OLYMPIA, WASHINGTON 98504

MARTIN IVES

DEPUTY CONTROLLER

DEPARTMENT OF AUDIT AND CONTROL

STATE OFFICE BUILDING

ALBANY, NEW YORK 12224

RAY A. C. JOHNSON

AUDITOR OF PUBLIC ACCOUNTS

ROOM 2303 STATE CAPITOL

LINCOLN, NEBRASKA 68509

ROBERT W. PETERSON

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2410 LINCOLN CENTER BUILDING

1660 LINCOLN STREET

CHEVER, COLORADO 80203

WILLIAM R. SNOODGRASS

COMPTROLLER OF THE TREASURY

STATE CAPITOL

NASHVILLE, TENNESSEE 37219

Mr. Elwood A. Platt, Director
Interagency Auditor Training Center
Woodmont Building - Room 607
8120 Woodmont Avenue
Washington, D. C. 20014

Dear Mr. Platt:

I am gratified to have this opportunity to congratulate you and the Center on your continuing efforts to provide effective training and professional development opportunities for government auditors.

In recent years, professional audit staff members from a substantial number of States have benefitted from the Center's programs and, on behalf of my fellow state audit officials and myself, I would like to express our appreciation for your contributions to the practice and advancement of governmental auditing.

As Chairman of the Council of State Governments' State Auditor Training Program, I am also pleased to recognize the cooperative relationships we have enjoyed with the Center as we work towards our common objectives.

The Interagency Auditor Training Center has our best wishes in its continuing efforts.

Sincerely,

Robert R. Ringwood
Robert R. Ringwood
Wisconsin State Auditor

A VISIT TO THE CENTER



Joseph E. Kasputys, Assistant to the Secretary of Commerce, is shown being briefed during a recent personal visit to the Center on its mission and functions by the Director, Elwood A. Platt.



Mr. Kasputys, who holds a Doctor of Business Administration degree from the Harvard School of Business (1972) and is also a Phi Beta Kappa member, is shown at the Center podium during his recent visit.

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